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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Hiroshi Mizukoshi Art Unit: 3679  
Application No. 10/624,639 Examiner: HEWITT, JAMES M  
Filed: 07/23/2003 Docket No.: S0302T  
Title: JOINT FOR TUBING

REPLY TO NON-FINAL ACTION

Commissioner of Patents Submitted: 12/30/2004  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action of 10/27/2004, please  
amend the above-identified application as follows:

**Amendments to the Specification** begin on page 2 of this  
paper.

**Amendments to the claims** are reflected in the listing of  
claims which begins on page 6 of this paper.

**Remarks/Arguments** begin on page 10 of this paper.